



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 26, 2014

Via E-mail

Mahendra Singh Mehta  
Chief Executive Officer  
Sesa Sterlite Limited  
20 EDC Complex  
Patto, Panaji  
Goa 403001, India

**Re: Sterlite Industries (India) Limited**  
**Form 20-F for the Fiscal Year Ended March 31, 2013**  
**Filed July 30, 2013**  
**File No. 001-33175**  
**Response dated March 7, 2014**

Dear Mr. Mehta:

We have reviewed your filing and response and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing any information you provide in response to these comments, we may have additional comments.

Form 20-F for the Fiscal Year Ended March 31, 2013

Item 5. Operating and Financial Review and Prospects, page 93  
Factors Affecting Results of Operations, page 96

1. We note your response to comment five of our letter dated February 6, 2014. Please expand your cost of production disclosure on page 98 to discuss cost of production without adjustment for by-product sales in addition to cost of production net of by-product sales. Please provide draft disclosure to be included in future filings.

Critical Accounting Policies, page 105

2. We note your response to comment six of our letter dated February 6, 2014. Considering Vedanta Aluminium is now a consolidated subsidiary as a result of the reorganization, please provide a more detailed analysis on the Lanjigarh alumina refinery and related mining operations in Niyamgiri Hills. Please provide the following:
- a) the value of the long-lived assets recorded for each these locations as a result of the reorganization;
  - b) information related to your impairment analysis of these assets, including the estimates and assumptions used in the evaluation to determine fair value;
  - c) explanation for any expected changes, or changes that are reasonably likely to occur in the future, in estimates or assumptions; and
  - d) explanation of any material uncertainties associated with the realizability of these assets and whether you foresee recognizing a material write-down or impairment charge in the future.

Please provide draft disclosure to be included in future filings.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact Myra Moosariparambil at (202) 551-3796 or Nasreen Mohammed at (202) 551-3773 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3871 with any other questions.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining